



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NORTH FOND DU LAC WATER UTILITY

Principal Office: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KARNE MATZE of
(Person responsible for accounts)

NORTH FOND DU LAC WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/30/2001
(Date)

ADMINISTRATOR/ CLERK-TREASURUR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FOND DU LAC WATER UTILITY**Utility Address:** 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**When was utility organized?** 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: KAREN MATZE**Title:** ADMINISTRATOR/CLERK-TREASURER**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE AND CO, LLP**Title:****Office Address:** VIRCHOW, KRAUSE AND CO, LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: JIM MOON**Title:** VILLAGE PRESIDENT**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 2/13/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL TOLVSTAD**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937**Telephone:** (920) 929 - 3765**Fax Number:** (920) 929 - 3964**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:CHUCK BAU, VILLAGE TRUSTEE
SUSAN ERKE, VILLAGE TRUSTEE
JAMES MOON, VILLAGE PRESIDENT
JAN PINTO, VILLAGE TRUSTEE
JAMES WACHS, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	580,497	467,493	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	271,359	424,846	2
Depreciation Expense (403)	76,364	67,513	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	66,252	68,774	5
Total Operating Expenses	413,975	561,133	
Net Operating Income	166,522	(93,640)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	166,522	(93,640)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,287	27,623	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	45,287	27,623	
Total Income	211,809	(66,017)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	211,809	(66,017)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,105	23,595	14
Amortization of Debt Discount and Expense (428)	4,698	3,271	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	23,783	25,849	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	36,900		19
Total Interest Charges	56,686	52,715	
Net Income	155,123	(118,732)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	702,301	837,129	20
Balance Transferred from Income (433)	155,123	(118,732)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	16,096	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	857,424	702,301	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	45,287	5
Total (Acct. 419):	45,287	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	580,497	0	0	0	580,497	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	580,497	0	0	0	580,497	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	128,089		128,089	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	128,089	0	128,089	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,476,032	3,454,046	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	512,390	533,476	2
Net Utility Plant	3,963,642	2,920,570	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	48,263	23,247	6
Special Funds (125)	116,914	6,671	7
Total Other Property and Investments	165,177	29,918	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	266,399	245,030	8
Temporary Cash Investments (132)	75,435	877,981	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,110	88,108	11
Other Accounts Receivable (143)	0	4,584	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,617	3,770	14
Materials and Supplies (150)	13,976	13,247	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	470,537	1,232,720	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,402	39,500	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	40,402	39,500	
Total Assets and Other Debits	4,639,758	4,222,708	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	562,906	345,004	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	857,424	702,301	23
Total Proprietary Capital	1,420,330	1,047,305	
LONG-TERM DEBT			
Bonds (221)	1,145,000	1,180,000	24
Advances from Municipality (223)	355,600	395,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,500,600	1,575,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,532	43,787	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	58,376	60,202	31
Interest Accrued (237)	12,200	13,085	32
Other Current and Accrued Liabilities (238)	11,836	9,450	33
Total Current and Accrued Liabilities	99,944	126,524	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,618,884	1,473,879	41
Total Liabilities and Other Credits	4,639,758	4,222,708	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,476,032	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,476,032	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	512,390	0	0	0	10
Total Accumulated Provision	512,390	0	0	0	
Net Utility Plant	3,963,642	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	533,476				533,476	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,364				76,364	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,950				4,950	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	81,314	0	0	0	81,314	13
Debits during year						14
Book cost of plant retired	102,400				102,400	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	102,400	0	0	0	102,400	19
Balance End of Year	512,390	0	0	0	512,390	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,976	13,247	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	13,976	13,247	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 DEBT ISSUE	2,210	428	7,697	1
1999 REVENUE BONDS	2,487	428	27,105	2
2001 DEBT ISSUE	0	428	5,600	3
Total			40,402	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	345,004	1
Changes during year (explain):		
INDUSTRIAL PARK - TIF	217,902	2
Balance end of year	562,906	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS	11/01/1999	05/01/2019	5.25%	1,145,000	1
Total Bonds (Account 221):				1,145,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1992 GO REFUNDING	02/01/1992	12/01/2006	6.00%	355,600	1
Total for Account 223				355,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	60,202	1
Accruals:		
Charged water department expense	58,376	2
Charged electric department expense		3
Charged sewer department expense	1,600	4
Other (explain):		
NONE		5
Total Accruals and other credits	59,976	
Taxes paid during year:		
County, state and local taxes	50,927	6
Social Security taxes	9,604	7
PSC Remainder Assessment	571	8
Other (explain):		
Capitalized Taxes	700	9
Total payments and other debits	61,802	
Balance end of year	58,376	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 REVENUED BONDS	11,055	65,105	65,411	10,749	1
Subtotal	11,055	65,105	65,411	10,749	
Advances from Municipality (223)					
1992 General Obligation Refunding	2,030	22,332	24,362	0	2
2000 GENERAL OBLIGATION BONDS		1,451		1,451	3
Subtotal	2,030	23,783	24,362	1,451	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,085	88,888	89,773	12,200	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,473,879	0	0	0	0	1,473,879	1
Add credits during year:							
For Services	25,100					25,100	2
For Mains	61,200					61,200	3
Other (specify):							
HYDRANTS	8,500					8,500	4
SPECIAL ASSESSMENTS	50,205					50,205	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,618,884	0	0	0	0	1,618,884	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	48,263	2
Total (Acct. 124):	48,263	
Special Funds (125):		
DEPRECIATION ACCOUNT	7,047	3
RESERVE ACCOUNT	109,867	4
Total (Acct. 125):	116,914	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	112,110	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	112,110	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM TAX AGENCY	2,617	13
Total (Acct. 145):	2,617	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,945,621	0	0	0	3,945,621	1
Materials and Supplies	13,611	0	0	0	13,611	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	522,933	0	0	0	522,933	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,546,381	0	0	0	1,546,381	6
Other (specify):					0	7
Average Net Rate Base	1,889,918	0	0	0	1,889,918	
Net Operating Income	166,522	0	0	0	166,522	8
Net Operating Income as a percent of						
Average Net Rate Base	8.81%	N/A	N/A	N/A	8.81%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	453,955	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	779,862	3
Other (Specify):		4
Total Average Proprietary Capital	1,233,817	
Net Income		
Net Income	155,123	5
Percent Return on Proprietary Capital	12.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 3, 2002

Ms. Karen Matze, Administrator Clerk-Treasurer
North Fond du Lac Water Utility
16 Garfield Street
North Fond du Lac, WI 54937-1349

2000 Analytical Review DWCCA-4230-PJL

Dear Ms. Matze:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25 percent when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4230.doc

-----Original Message-----

From: Jodie Goebel [mailto:Jgoebel@nfdl.org]

Sent: Monday, January 07, 2002 2:53 PM

To: 'peter.leege@psc.state.wi.us'

Subject: DWCCA-4230-PJL/Village of North Fond du Lac

FINANCIAL SECTION FOOTNOTES

Mr. Legee,

In response to your analytical review the following explain the increase or decrease in accounts from 1999 to 2000;

Line 9 - Maintenance of Pumping Plant (625)- The utility water reservoir was chemically treated

Line 16 - Maintenance of Distribution Reservoirs and Standpipes (650)- The utility painted the municipal water tower

Line 17 - Maintenance of Mains (652)- Utility construction projects required testing of mains throughout project

Please reply should you need further details. Thank you.

Jodie Goebel

Clerk-Treasurer

Village of North Fond du Lac

(920) 929-3765

(920) 929-3964 - fax

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	562,927	1
Total Sales of Water	562,927	
Other Operating Revenues		
Forfeited Discounts (470)	2,635	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,935	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,570	
Total Operating Revenues	580,497	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,078	8
Pumping Expenses (620-625)	47,184	9
Water Treatment Expenses (630-635)	9,312	10
Transmission and Distribution Expenses (640-655)	43,816	11
Customer Accounts Expenses (901-904)	24,782	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	135,187	14
Total Operation and Maintenance Expenses	271,359	
Other Operating Expenses		
Depreciation Expense (403)	76,364	15
Amortization Expense (404-407)		16
Taxes (408)	66,252	17
Total Other Operating Expenses	142,616	
Total Operating Expenses	413,975	
NET OPERATING INCOME	166,522	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	4	9	1
Commercial	9	390	1,074	2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	394	1,083	
Metered Sales to General Customers (461)				
Residential	1,649	99,467	319,463	4
Commercial	88	19,994	64,189	5
Industrial	3	2,127	4,170	6
Total Metered Sales to General Customers (461)	1,740	121,588	387,822	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			161,098	8
Other Sales to Public Authorities (464)	18	3,754	12,924	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,768	125,736	562,927	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	161,098	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	161,098	
Forfeited Discounts (470):		
Customer late payment charges	2,635	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,635	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,050	10
Other (specify):		
OTHER MISCELLANEOUS REVENUE	9,885	11
Total Other Water Revenues (474)	14,935	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	5,637	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	5,441	4
Total Source of Supply Expenses	11,078	
PUMPING EXPENSES		
Operation Labor (620)	5,296	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,577	7
Operation Supplies and Expenses (623)	5,357	8
Maintenance of Pumping Plant (625)	6,954	9
Total Pumping Expenses	47,184	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,764	10
Chemicals (631)	2,043	11
Operation Supplies and Expenses (632)	2,155	12
Maintenance of Water Treatment Plant (635)	350	13
Total Water Treatment Expenses	9,312	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,285	14
Operation Supplies and Expenses (641)	507	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,664	16
Maintenance of Mains (651)	21,427	17
Maintenance of Services (652)	7,968	18
Maintenance of Meters (653)	2,765	19
Maintenance of Hydrants (654)	3,200	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	43,816	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,359	22
Accounting and Collecting Labor (902)	23,190	23
Supplies and Expenses (903)	233	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,782	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	53,721	27
Office Supplies and Expenses (921)	8,617	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	24,847	30
Property Insurance (924)	8,861	31
Injuries and Damages (925)	15,583	32
Employee Pensions and Benefits (926)	13,149	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,081	35
Transportation Expenses (933)	3,328	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	135,187	
Total Operation and Maintenance Expenses	271,359	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		58,376	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,600	2
Net property tax equivalent		56,776	
Social Security		9,605	3
PSC Remainder Assessment		571	4
Other (specify): CAPITALIZED TAXES		(700)	5
Total tax expense		66,252	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211561				3
County tax rate	mills		4.610649				4
Local tax rate	mills		7.021041				5
School tax rate	mills		10.464030				6
Voc. school tax rate	mills		1.635546				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.942827				10
Less: state credit	mills		1.642012				11
Net tax rate	mills		22.300815				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.021041				14
Combined School Tax Rate	mills		12.099576				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.120617				17
Total Tax Rate	mills		23.942827				18
Ratio of Local and School Tax to Total	dec.		0.798595				19
Total tax net of state credit	mills		22.300815				20
Net Local and School Tax Rate	mills		17.809315				21
Utility Plant, Jan. 1	\$	3,454,046	3,454,046				22
Materials & Supplies	\$	13,247	13,247				23
Subtotal	\$	3,467,293	3,467,293				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,467,293	3,467,293				26
Assessment Ratio	dec.		0.945351				27
Assessed Value	\$	3,277,809	3,277,809				28
Net Local & School Rate	mills		17.809315				29
Tax Equiv. Computed for Current Year	\$	58,376	58,376				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,376					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	25		3
Total Intangible Plant	25	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	22,066		4
Structures and Improvements (311)	21,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,629		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	112,510	0	
PUMPING PLANT			
Land and Land Rights (320)	391		12
Structures and Improvements (321)	190,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	434,321		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	635		20
Total Pumping Plant	625,902	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	14,166		22
Water Treatment Equipment (332)	35,002		23
Total Water Treatment Plant	49,168	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	681		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			25	3
Total Intangible Plant	0	0	25	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			22,066	4
Structures and Improvements (311)			21,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	112,510	
PUMPING PLANT				
Land and Land Rights (320)			391	12
Structures and Improvements (321)			190,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			434,321	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			635	20
Total Pumping Plant	0	0	625,902	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			14,166	22
Water Treatment Equipment (332)			35,002	23
Total Water Treatment Plant	0	0	49,168	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			681	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	362,464		26
Transmission and Distribution Mains (343)	1,521,006	837,925	27
Fire Mains (344)	0		28
Services (345)	313,701	243,293	29
Meters (346)	195,185	9,682	30
Hydrants (348)	125,420	72,322	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,518,457	1,163,222	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	17,668		34
Office Furniture and Equipment (391)	11,133		35
Computer Equipment (391.1)	10,100		36
Transportation Equipment (392)	10,011		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,877		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	32,928		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,395		44
Other Tangible Property (399)	1,036		45
Total General Plant	109,148	0	
Total utility plant in service directly assignable	3,415,210	1,163,222	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,415,210	1,163,222	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			362,464	26
Transmission and Distribution Mains (343)	87,000		2,271,931	27
Fire Mains (344)			0	28
Services (345)	10,000		546,994	29
Meters (346)	3,700		201,167	30
Hydrants (348)	1,700		196,042	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	102,400	0	3,579,279	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			17,668	34
Office Furniture and Equipment (391)			11,133	35
Computer Equipment (391.1)			10,100	36
Transportation Equipment (392)			10,011	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			18,877	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			32,928	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			7,395	44
Other Tangible Property (399)			1,036	45
Total General Plant	0	0	109,148	
Total utility plant in service directly assignable	102,400	0	4,476,032	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	102,400	0	4,476,032	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,925	11,925	1
February			11,298	11,298	2
March			11,701	11,701	3
April			13,108	13,108	4
May			15,159	15,159	5
June			13,136	13,136	6
July			13,854	13,854	7
August			13,184	13,184	8
September			11,734	11,734	9
October			12,041	12,041	10
November			16,162	16,162	11
December			12,706	12,706	12
Total for year	0	0	156,008	156,008	
Less: Measured or estimated water used in main flushing and water treatment during year				1,152	13
Less: Other utility use				23,502	14
Other utility use explanation:					15
Well meter running 14-16% fast when tested, sewer cleaning, filling swimming pool, main breaks.					
Water pumped into distribution system				131,354	16
Less: Water sold				125,736	17
Losses and unaccounted for				5,618	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				804	21
Date of maximum: 5/8/2000					22
Cause of maximum:					23
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				279	24
Date of minimum: 11/16/2000					25
Total KWH used for pumping for the year				252,557	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1115 VAN DYNE ROAD	2	655	12	1	Yes	1
1115 VAN DYNE ROAD	3	365	10	1	Yes	2
1115 VAN DYNE ROAD	4	750	20	1	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	PACO	GOULDS	5
Year Installed	1990	1990	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,150	3,300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1990	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	14
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	18
Year Installed	1999	1959	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	350	775	21
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	22
Year Installed	1999	1959	1990	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	40	75	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4
			5
Year constructed	1970	1990	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	8
			9
Elevation difference in feet (See Headnote 3.)	155	16	10
			11
Total capacity in gallons	200,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,660	0	0	0	1,660	1
P	D	2.000	12	0	0	0	12	2
M	D	4.000	12,875	0	1,153	0	11,722	3
P	D	4.000	6	30	0	0	36	4
M	D	6.000	38,230	0	2,640	0	35,590	5
P	D	6.000	7,079	3,787	0	0	10,866	6
M	T	8.000	35,329	0	3,025	0	32,304	7
P	D	8.000	808	9,612	0	0	10,420	8
M	D	10.000	6,374	0	1,837	0	4,537	9
P	D	10.000	0	7,153			7,153	10
M	D	12.000	564	0	0	0	564	11
P	D	12.000	0	2,040			2,040	12
Total Within Municipality			102,937	22,622	8,655	0	116,904	
P	D	8.000	17,941	0	0	0	17,941	13
Total Outside of Municipality			17,941	0	0	0	17,941	
Total Utility			120,878	22,622	8,655	0	134,845	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,033	0	0	0	1,033		1
M	1.000	292	201	100	0	393		2
P	1.000	52	0	0	0	52		3
M	1.500	6	1	0	0	7		4
M	2.000	19	2	0	0	21		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
Total Utility		1,406	204	100	0	1,510	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,653	11	83	5	1,586	99	1
0.750	71	6	0	7	84	6	2
1.000	36	1	0	(15)	22	3	3
1.500	21	0	0	(3)	18	0	4
2.000	24	2	0	0	26	0	5
4.000	0	1			1		6
6.000	1	0	0	0	1	0	7
8.000	0	0		1	1		8
Total:	1,806	21	83	(5)	1,739	108	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,533	43	0	4	0	6	1,586	1
0.750	70	9	0	0	0	5	84	2
1.000	0	12	2	6	0	2	22	3
1.500	0	14	0	0	0	4	18	4
2.000	0	13	0	10	0	3	26	5
4.000	0	0		1			1	6
6.000	0	1	0	0	0	0	1	7
8.000	1	0					1	8
Total:	1,604	92	2	21	0	20	1,739	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	26				26	1
Within Municipality	166	38	11		193	2
Total Fire Hydrants	192	38	11	0	219	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	241
Number of distribution system valves end of year:	493
Number of distribution valves operated during year:	183

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Line 9 - Maintenance of Pumping Plant (625)- The utility water reservoir was chemically treated

Line 16 - Maintenance of Distribution Reservoirs and Standpipes (650)- The utility painted the municipal water tower

Line 17 - Maintenance of Mains (652)- Utility construction projects required testing of mains throughout project.

PJL

Water Mains (Page W-15)

Water mains were funded by the utility and developer added funds.

Water Services (Page W-16)

Water services were funded by the utility and developer added funds.

Meters (Page W-17)

Adjustments are due to actual count of meters done in 2000 to confirm actual amount.

One 8 inch meter was added in 1998 and not reported. Added as an adjustment in 2000.

Hydrants and Distribution System Valves (Page W-18)

Due to time constraints with other projects, less than half of the distribution valves were tested in 2000.
